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March 25, 2004

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Clerk
U.S. District Court for
the District of Massachusetts
1 Courthouse Way
Boston, MA 02210

Re: Barrow Industries Inc. v. J. C. Penney Company, Inc.
and Victoria Classics Ltd.
C.A. No. 03-12240-REK

Dear Sir/Madam:

Pursuant to FRCP 55(a), because both defendants have failed to plead or otherwise defend, and this fact is clear from defendants' failure to file any pleadings in this case, plaintiff requests that the Clerk enter both defendants' default. Thank you.

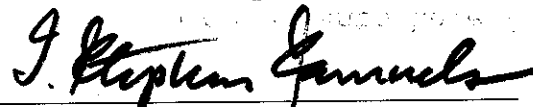
Respectfully submitted,



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Certificate of Service

I hereby certify that a true copy of the foregoing document was served upon the attorneys for the other parties by first-class mail on March 25, 2004.



I. Stephen Samuels